

193A—12.1(542) Required fees. The following is a schedule of the fees for examinations, certificates, licenses, permits and renewals adopted by the board:

Initial CPA examination application:	
Paid directly to CPA examination services	not to exceed \$1000
Reexamination:	
Paid directly to CPA examination services	not to exceed \$1000
Nonrefundable proctoring fee for out-of-state candidates	\$100
Initial LPA examination application	\$120
Reexamination:	
Two subjects	\$80
One subject	\$60
Original issuance of CPA certificate or LPA license by examination (fee includes wall certificate)	\$100
Original issuance of CPA certificate by reciprocity or substantial equivalency	\$100
CPA wall certificate issued by reciprocity or substantial equivalency	\$50
Replacement of lost or destroyed CPA certificate or LPA license	\$50
Original issuance of attest qualification	\$100
Biennial renewal of CPA certificate or LPA license—active status	\$100
Biennial renewal of CPA certificate or LPA license—inactive status	\$50
Penalty for failure to comply with continuing education requirements	\$50 to \$250
Reinstatement of lapsed CPA certificate or LPA license	\$100 + renewal fee
Original issuance of firm permit to practice	\$50
Annual renewal of firm permit to practice	\$50
Reinstatement of lapsed firm permit to practice	\$100 + renewal fee